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Examiner Nathan Andrew Danielsen	USPTO GAU - 2627 Confirmation No. 1990	1-571-273-8300	RECEIVED CENTRAL FAX CENTER

Date *August 9, 2006* Client/Matter Number **WISEL 20.401 (310191-00053)** AUG 09 2006
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**** EXPEDITED PROCEDURE ****

Serial No.: 10/602,420

7 pages – RESPONSE TO OFFICE ACTION

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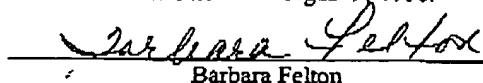
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NYC01_84107720_1_103593_00176 8/8/2006 12:40 PM A limited liability partnership including professional corporations

Serial No. 10/602,420
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Attorney Docket No.: 310191-00053 (WISEL 20.401)

AUG 09 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventors: Tomohiko KIKUCHI

Confirmation No: 1990

Serial No.: 10/602,420

Filed: June 23, 2003

Title: DIGITAL AUDIO DATA REPRODUCING SYSTEM

Examiner: Nathan Andrew Danielsen

Group Art Unit: 2627

August 9, 2006

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION

SIR:

In response to the non-final Office Action dated May 24, 2006, please amend the above-referenced application as follows:

84154263_1